

*ABSTRACT AMENDMENTS*

Replace the Abstract with:

A low-k dielectric film is formed on an entire surface of a substrate having a pad region and a circuit region. A resist pattern is formed on the low-k dielectric film, and an opening is formed in the low-k dielectric film of the pad region using the resist pattern as a mask. A silicon oxide film having strength higher than the low-k dielectric film is formed in the opening ~~using~~ by liquid-phase deposition method. Wirings are formed in the silicon oxide film of the pad region and in the low-k dielectric film of the circuit region using the damascene method.